

plan, without any interested expectation, two or three years ago:—that 150 gentlemen (noblemen, &c.) should take a share of 10l. each, or any one several: that amount of "fund" might publish by subscription a respectable quarto volume, decently illustrated, at three guineas,—large paper, &c., five guineas,—and any profit might be given to county charities.

J. D. PARRY, M.A.

# THE WORKING OF THE WINDOW-TAX.

We are not about to build up anything like a concentrated superstructure of fact and argument out of the materials of so exhausted a quarry as the workings of the window-tax: our only purpose at present is to string together a few current materials, in the shape of brief notes of what is going on under this head; and, first of all, we may mention that a short discussion on "the assessed and window duties" has just taken place in the Commons, on a motion by Mr. Blackstone, in Committee of Supply, for the repeal of the additional 10 per cent. levied on these taxes for a temporary purpose in 1840, when there was a deficiency of revenue thus made up. That deficiency being now converted into a surplus, Mr. Blackstone thought it reasonable that the additional duty should be withdrawn, the more especially as, in the working of it in practice, and although it had the oppressive effect of increasing the evils produced by such taxes, the expectation of thereby increasing the revenue to a certain amount had been quite fallacious, the amount having actually diminished in successive years upon the whole, although the weight of the window-tax had been thereby increased. The additional taxation in this case had been virtually like a borrowing of money to meet a temporary emergency, and therefore ought to be given up, the more readily that—even where the taxation seemed to be one on luxuries, as on man servants, horses, &c.—the real fact was that it oppressed the poor, by diminishing the demand for their labour.

We do not much regret the negativing of Mr. Blackstone's motion, which was the result of this discussion. In regard to the total amount of the window-tax, of late years, if not to the mere additional 10 per cent., it is a singular fact, that the latter, added to the previous burden, seems to have been like the last faggot thrown upon the overloaded ass, for, strange to say, it has caused a break down of the total amount between 1841 and 1847 to the extent of no less than 37,993l. A letter to the Chancellor, by "An Officer of the Tax Department of the Board of Inland Revenue," in noticing the decrease of 184,047l. on the whole of the assessed taxes between these years, says,—

"Perhaps the most striking fact which this comparison discloses is, that there should have been any decrease whatever under the head of window duty. This must, indeed, be matter of surprise to all who take into consideration the enormous increase of such towns as Manchester, Liverpool, Birmingham, Newcastle-upon-Tyne, Brighton, &c., and, above all, of the vast metropolis itself, with its wonderful suburbs. It might, certainly, be inferred that at least the window duty would manifest no symptoms of retrogression. Such are the facts, however, as published in authentic documents, patent to all, and they seem to call for inquiry and investigation. Probably the most active cause in producing a decrease in the assessed taxes, is the great abuse of exemptions, while the high rates of duty present an almost insurmountable obstacle to any increase or improvement. . . . The pressure of the window duty is undoubtedly very heavy, and large numbers of individuals, even those in good circumstances, submit to great personal inconvenience in denying themselves the use and enjoyment of windows that can very ill be dispensed with, so great is their unwillingness to pay more than is absolutely necessary for window duty."

Whatever might be the result of a remodeling of the other assessed taxes, we certainly can listen to no mere modification of the window-tax. The writer quoted advocates the substitution of a house tax; but he shows the difficulties and the risks of unjust working even with such a tax.

"I beg to acquaint you," says a cor-

respondent, "that I am living in a cottage in the country free from the window tax, but to enjoy this privilege, I have two bed-rooms, a passage and staircase, a larder, a back kitchen, and a water closet, all without any light or ventilation, except what the doors when open give, and this has been for many years: this has saved 4l. per year, say for twenty years, which gives a saving of 80l."

A "Hearty well-wisher" says,—"As the faithful champion of the profession, and also of the two trades I allude to, I propose to you to encourage a society of architects, glass manufacturers, and builders, to enforce all legal and honourable means of putting a stop to a tax on the gracious gifts of the Almighty, viz.:—Light, air, and health."

A deputation of the Metropolitan Sanitary Association waited upon the Chancellor of the Exchequer, on Tuesday last, to hand to him a resolution condemnatory of the tax which had been passed by the society, and which suggested the substitution of a house-tax, if it were necessary to supply the amount of revenue so withdrawn. Representations in support of the total repeal of the duty having been made,

The Chancellor of the Exchequer, in reply, stated that the difficulty of removing the tax was a fiscal one, and that it was not so easy to substitute a house-tax as the deputation seemed to think. He added that there were 487,000 houses which at present paid the window-tax, while there were 3,000,000 of houses that did not pay the tax. To impose, therefore, a tax on 3,000,000 of houses, borne by 487,000 only, was a difficulty that any Chancellor of the Exchequer might well shrink from. He admitted that there were many sanitary evils produced by the tax, but he could not hold out any hope of a modification of the tax this session. The more's the pity.

## THE ACT TO REPEAL THE DUTIES AND DRAWBACKS OF EXCISE ON BRICKS.

The following is the whole of the Act, 13th Vic., cap. ix., passed 17th May, 1850.

Whereas it is expedient to repeal the duties and drawbacks of excise on bricks: be it therefore enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the passing of this Act all the duties and drawbacks of excise on bricks, and also an Act passed in the third year of her present Majesty's reign, intimated an Act to repeal the duties and drawbacks of excise on bricks, and to grant other duties and drawbacks in lieu thereof, and to consolidate and amend the laws for collecting and paying the said duties and drawbacks, shall be, and the same are hereby repealed, save and except so far as the said Act repeals any former Act or Acts, or any part thereof, and save and except also so far as relates to any of the said duties and drawbacks which have been charged or incurred, or become payable respectively at any time before the passing of this Act, and all fines, penalties, and forfeitures in respect thereof, or in relation thereto, all which said last-mentioned duties, drawbacks, fines, penalties, and forfeitures shall respectively be sued for, recovered, levied, paid, and applied in the same manner as if this Act had not been passed.

II. And be it enacted, that, by way of drawback or remission of duty on the stocks of bricks in the possession of the makers thereof, there shall be allowed and repaid or remitted to the maker or owner of all bricks which at the time of the passing of this Act are in the entered field or other entered premises where the same have been made and charged with duty, and which are in a sound and perfect state, and have not been used for any purpose, excepting for the casing of clamps, a moiety of the duty which has been charged on such bricks; and the Commissioners of Inland Revenue shall forthwith cause accounts of all such bricks to be taken by their officers, under such regulations as the said Commissioners may make in that behalf, and shall allow and repay or remit a moiety of the said duties, according to such accounts respectively.

III. And whereas various contracts have been made before the passing of this Act for the sale and purchase or requiring the use of bricks, and such contracts have been made on the assumption that the duties of excise on bricks payable by law at the time of making such contracts would continue: be it enacted, that the maker or seller of or person using any bricks by or under any such contract shall and he is hereby required, from and after the 27th day of March, 1850, to make an abatement from such contract, equivalent to the duty from which he will be relieved under or by virtue of this Act, in

respect of all such bricks which he shall send out and deliver or use under or in pursuance of any such contract as aforesaid after the 27th day of March, 1850 (that is to say), for and in respect of all such bricks, if any, which at the period last aforesaid were in the field, yard, or premises where the same were made and charged with duty a moiety of the said duty charged thereon, and for and in respect of all such bricks which shall be made at any time after the said 27th day of March, a sum equal to the duty of excise which at the time of making such contract was payable on bricks of the like description.

IV. And be it enacted, that this Act may be amended or repealed by any Act to be passed in this present session of Parliament.

## NOTES IN THE PROVINCES.

An appeal to the public is being made for a remaining moiety of the means to enlarge the parish church of St. Benedict, Cambridge, on plans by Mr. Raphael Brandon, designed for the completion of the restoration of the whole edifice: estimate, 2,600l. Meantime 100 sittings are to be added on the north side of the edifice. Upwards of 600l. have been subscribed by the parishioners.—The town council of Beverley have resolved to obtain an outline plan of the streets, levels, sewers, &c., of their town, to be afterwards filed up, at a cost of from 600l. to 800l.—A new prison for convicts is to be begun at Portsea this summer.—It is rumoured that the monks of Glashbury Abbey are about to be sold, and that it is probable they will fall into the hands of Roman Catholics, who, it is stated, intend erecting a very splendid cathedral there.—A public building is to be erected at Birmingham for meetings of religious and philanthropic societies, and for the Sunday School Institute. It is to have a hall for 1,200 persons. The cost has been estimated at about 3,000l., to be raised partly by shares and partly by contributions.—The new chapel for Wesleyans, at Wednesbury, was opened on Monday week. It is said to be in the Roman style, from a design furnished by Mr. William Horton, of Wednesbury. A portal in front, 23 feet by 10 feet in the clear, forms a prominent feature. The chapel has galleries for about 700 persons. The interior dimensions are 45 feet by 45 feet, exclusive of orchestra. Ventilation is effected through enrichments in a panel of the ceiling. The builder is Mr. William Sterenson, of Wednesbury.—The chief stone of the new church at Heptonstall, near Halifax, was laid on 16th inst. The architect is Mr. Mallinson.—The ground for Loughborough Free Grammar and Commercial School is now being staked out.—The parish church of St. Paul, Derby, was consecrated on Wednesday week.

## COTTINGHAM'S MUSEUM OF MEDIEVAL ARCHITECTURE.

SEVERAL years ago we urged the importance of establishing a national museum of architectural antiquities, and addressed a communication to Lord Northampton on the subject, with the view of inducing the trustees of the British Museum to commence it. The contemplated sale of the collection of architectural examples made by the late Mr. Cottingham, affords an opportunity which we trust will not be lost sight of. This collection comprises original specimens, models, and casts, of many epochs and styles, arranged in apartments of appropriate character, and forms an excellent practical illustration to the study of English architecture, ecclesiastical and domestic. Amongst the more important specimens in it we may mention,—a panelled ceiling from the ancient palace of Bishop Bonner, in Lambeth, many years since destroyed; a roof of carved oak, painted and gilt, from an old council chamber of a City corporation, temp. Richard II., many years ago demolished; windows of Early Decorated work, from the destroyed church of St. Catherine, in the City; part of the fireplace, from the Star Chamber, at Westminster; a ceiling of the time of Henry VI., and one of the time of Edward III.

It is to be hoped that this collection may be purchased to form the nucleus of a national museum of English architectural antiquities, the want of which has so long been felt by all engaged in the pursuit of architecture and the industrial arts.

\* Letter, &c., on the Assessed Taxes, with Suggestions for a General Revision of the Duties.—London: Simpkin, Marshall, and Co.